



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1430 - EADS RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	1,291,335	0	33,086	721	1,257,528	-	1,257,528	-	-	
Support Serv-Students	2100-2199	35,767	0	0	0	35,767	-	35,767	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	16,898	0	0	1,282	15,616	-	15,616	-	-	
Educational Library Services	2220	36,609	0	0	0	36,609	-	36,609	-	-	
Support Serv-General Admin w/ Grants	2300	1,115	0	0	0	1,115	-	1,115	-	-	
Support Serv-General Admin w/o Grants	2300	133,378	0	11,271	2,997	-	119,110	119,110	-	-	
Support Serv-School Admin	2400-2499	130,186	0	0	96	130,091	-	130,091	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	57,488	0	0	-1,387	-	58,876	-	58,876	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	245,420	0	4,675	0	-	240,745	240,745	-	-	
Student Transportation Services	2700-2799	121,827	0	0	3,217	118,610	-	118,610	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	42,182	0	0	0	-	42,182	-	42,182	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	2,181	0	2,181	0	-	0	-	0	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	93,548	48,044	0	0	45,505	-	45,505	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,207,933</b>				<b>1,640,839</b>	<b>460,912</b>	<b>2,000,695</b>	<b>101,057</b>		



# Colorado Department of Education

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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- Expendable Trust (71)
- Private Purpose Trust (72)
- Agency (73)
- Pupil Activity Agency (74)
- Other Trust and Agency (70)
- Charter School Fund (11)
- Risk Related Sub Fund of General Fund (18)
- Full Day Kindergarten Mill Levy Override Fund (24)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.31 %	5.09 %
Direct Costs (34 CFR 75.567)	1,983,737 (B)	2,000,695 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	99,254	101,057
Carry Forward	26,012	825
Total Indirect Costs	125,266 (A)	101,883 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,000,695	
Actual Indirect Costs:		
Admin. Charges	101,057	
Carry Forward	26,012	
Total Indirect Costs	127,069	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.31 X 2,000,695	126,244 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	127,069 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	825	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	31.52 %	27.83 %
Direct Costs (34 CFR 75.567)	1,623,371 (B)	1,640,839 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	459,620	460,912
Carry Forward	52,041	-4,239
Total Indirect Costs	511,661 (A)	456,673 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,640,839	
Actual Indirect Costs:		
Admin. Charges	460,912	
Carry Forward	52,041	
Total Indirect Costs	512,953	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
31.52 X        1,640,839	517,193 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	512,953 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-4,239	

\* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.